

Jeremiah W. (Jay) Nixon
Governor



Doug Nelson
Acting Commissioner

State of Missouri
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Stacy Neal
Director

MEMORANDUM

TO: SWCAP Contacts
FROM: OA/Division of Accounting
DATE: July 2, 2012
RE: Costs Included in the Actual Costs FY09 for use in FY11 State Wide Cost Allocation Plan (SWCAP)

In order to clarify what costs are included in SWCAP, the Division of Accounting is providing an **updated** summary of all costs in SWCAP to ensure that there are no costs for which the Federal Government would pay twice.

In the SWCAP, a Central Service Agency (CSA) is an agency that provides a state wide service for other benefiting agencies of the State but does not charge the agencies directly for the service (i.e. Office of Administration, Revenue, Treasurer, etc.). Benefiting agencies would be any agency that would benefit from the service provided, including another CSA. However, the costs benefiting the CSA are then allocated back out using a step-down method; therefore all the costs are distributed to the remaining benefiting agencies found on page 1 of the SWCAP. Office of Administration Revolving Fund 0505 billed costs (e.g. data processing, telecommunications, central printing, etc.) and State Facilities Maintenance and Operation Fund 0501 are classified as section II costs under OMB Circular A-87, and **are not** included in SWCAP for purposes of allocation to benefiting agencies.

The following summarizes the costs that are included in each section of SWCAP:

- **Building Use:** A use charge of 2% is taken in lieu of depreciation for the following buildings:

Broadway, Capitol, Truman, Supreme Court, Springfield, Wainwright, Jefferson, National Guard Complex, Health Lab, Missouri Boulevard, Fletcher Daniels, St. Joseph, Kirkpatrick Information Center, DEQ Lab, Professional Registration, Mental Health, Howerton, D&C Warehouse, Penrose Family Center, Ag Feed/Seed Lab, Mill Creek, and Lewis & Clark.

Note: The use charge for the buildings listed above is not a cost that is directly charged to agencies. Instead, they are allocated to the benefiting agencies in SWCAP.

- **Equipment Use:** An equipment use charge is taken in lieu of depreciation for equipment used for administrative purposes by the Office of Administration (OA).

Note: The use charge is not a cost that is directly charged to the agencies. Instead, they are allocated to the applicable CSA in SWCAP.

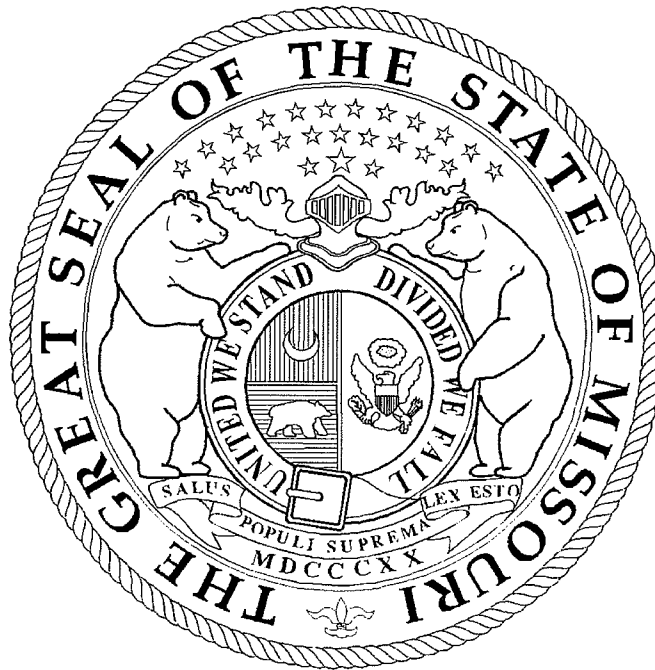
- **Retirement/Group Insurance:** Includes costs for State contributions for employees' retirement, group health and life insurance, and deferred compensation. Only the costs of CSAs are included in this section. Agency specific related retirement/group insurance costs are not picked up in SWCAP.
- **OASDHI:** The costs of the State's contributions to the Social Security System. Only the costs for CSAs are included in this section. Agency specific OASDHI costs are not picked up in SWCAP.
- **Building Rental:** Includes the costs of rental office space (trans. num. agency = 314) for only CSAs. Agency specific building rental costs are not picked up in the SWCAP.
- **Workers' Compensation:** Includes workers' compensation costs of all state agencies that run through OA-Risk Management (excluding Dept. of Conservation) and are allocated to all benefiting agencies in SWCAP.
- **Unemployment Compensation:** Includes costs of Unemployment Compensation for CSAs. Agency specific unemployment compensation costs are not picked up in SWCAP.
- **Insurance:** Includes insurance costs of the State for losses due to liability, accidents, thefts, etc. This is administered by the Risk Management Unit of the Office of Administration. These costs are not charged to the agencies. Instead they are allocated to all benefiting agencies in SWCAP.
- **Commissioner of Administration (CSA):** Includes costs of allowable services provided by the Commissioner of Administration which are not otherwise billed to agencies. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Information Services (CSA):** Includes cost of allowable services provided by the Division of Information Services, which are not otherwise billed to agencies. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Budget and Planning (CSA):** Includes costs of allowable services provided by the Division of Budget and Planning. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Accounting (CSA):** Includes costs of allowable services provided by the Division of Accounting. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.

- **Personnel (CSA):** Includes costs of allowable services provided by the Division of Personnel which are otherwise not billed. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Purchasing (CSA):** Includes costs of allowable services provided by the Division of Purchasing and Materials Management. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **General Services (CSA):** Includes costs of allowable services provided by the Division of General Services which are not otherwise billed. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Treasurer (CSA):** Includes costs of allowable services provided by the State Treasurer's Office. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Secretary of State (CSA):** Includes costs of allowable services provided by the Secretary of State's Office. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Security (CSA):** Includes costs of allowable services provided by the Capitol Police. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Revenue (CSA):** Includes costs of allowable services provided by the Department of Revenue. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.

A full copy of the 2009 SWCAP is available at <http://oa.mo.gov/acct/SWCAP2009/index.htm> .

If you have any questions or concerns, please contact Christina Evans at 751-1982 or Dwayne Rasmussen at 751-4761.

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

REVISED ACTUAL 2009

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2009 proposal to establish cost allocations or billings for fiscal year 2011 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Mark A. Kaiser

Name of Official Mark A. Kaiser

Title Director, Division of Accounting

Date of Execution January 6, 2011

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2009

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2011.

The fixed allocations for the Fiscal Year 2011 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2007 allocations from the Actual Fiscal Year 2009 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2009 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Technology Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Lynn Cannon, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2011
 BASED ON FY 2009 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	537,804	276	14,051	---	26,842	---	---
JUDICIARY	57,263	1,731	937,341	41,311	130,623	---	---
GOVERNOR	45,994	3	47,678	24,036	1,056	---	(6)
LT GOVERNOR	10,073	1	---	(133)	390	---	2,112
AUDITOR	69,350	49	1,168	(4,910)	4,679	---	3,270
ATTORNEY GENERAL	109,316	177	(54,056)	(1,238)	21,812	---	1,240
AGRICULTURE	91,517	240	(11,961)	44,294	22,500	26,423	3,383
INSURANCE	302,334	672	61,192	31,292	58,346	44,490	8,491
CONSERVATION	---	767	---	2,660	108,084	---	35,856
ECONOMIC DEVELOPMENT	139,911	(31)	44,583	57,252	46,185	63,954	75,312
EDUCATION	176,105	1,206	317,849	138,094	509,638	---	189,090
HIGHER ED	---	283	(116)	118,793	8,030	---	24,877
HEALTH	1,336,677	831	71,428	66,495	226,176	171,424	159,214
HIGHWAYS	---	2,669	---	65,574	586,388	---	---
LABOR	81,295	212	157,838	34,813	72,915	50,915	5,262
MENTAL HEALTH	217,120	4,360	13,489,285	68,899	299,141	761,197	129,695
NATURAL RESOURCES	544,732	1,775	892,361	27,821	136,105	158,080	35,264
PUBLIC SAFETY	342,521	(7,537)	2,026,409	128,989	224,334	235,006	84,710
SOCIAL SERVICES	869,020	3,631	2,678,755	246,766	489,713	790,798	673,359
CORRECTIONS	124,228	12,851	7,340,578	93,565	355,049	1,104,072	627,549
TOTAL	5,055,260	24,166	28,014,383	1,184,373	3,328,006	3,406,359	2,058,678

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2011
 BASED ON FY 2009 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES	FIXED FY 11
LEGISLATURE	(17,219)	1,211	26,027	200,858	1,927	---	791,777
JUDICIARY	43,400	5,942	651,415	27,089	10,921	---	1,907,036
GOVERNOR	144	48	482	2,105	269	(60,387)	61,422
LT GOVERNOR	(4,920)	17	2,446	2,537	62	(9,882)	2,703
AUDITOR	(6,119)	211	46,965	37,058	403	---	152,124
ATTORNEY GENERAL	4,229	973	1,000,931	72,841	868	---	1,157,093
AGRICULTURE	3,124	1,044	10,431	47,000	816	---	238,811
INSURANCE	961	2,438	184,206	82,446	---	---	776,868
CONSERVATION	21,088	4,858	528	---	3,849	---	177,690
ECONOMIC DEVELOPMENT	452	2,116	65,273	51,412	1,277	---	547,696
EDUCATION	23,878	21,670	77,261	129,206	39,464	---	1,623,461
HIGHER ED	(3,993)	349	24,201	---	50,953	---	223,377
HEALTH	6,067	9,866	265,294	44,136	14,309	---	2,371,917
HIGHWAYS	71,914	25,516	23,235	213,977	12,595	---	1,001,868
LABOR	(5,801)	3,174	263,338	---	163	---	664,124
MENTAL HEALTH	101,455	13,695	163,695	756	36,702	---	15,286,000
NATURAL RESOURCES	16,903	6,001	179,439	175,224	4,524	---	2,178,229
PUBLIC SAFETY	47,567	10,041	312,668	62,356	14,940	---	3,482,004
SOCIAL SERVICES	92,152	42,082	724,070	124,777	91,977	---	6,827,100
CORRECTIONS	122,823	16,392	916,646	---	36,044	---	10,749,797
TOTAL	518,105	167,644	4,938,551	1,273,778	322,063	(70,269)	50,221,097

50,221,097

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING USE	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	522,347	506,890	15,457	522,347	537,804
JUDICIARY	52,065	46,867	5,198	52,065	57,263
GOVERNOR	45,205	44,416	789	45,205	45,994
LT GOVERNOR	9,784	9,495	289	9,784	10,073
AUDITOR	64,395	59,440	4,955	64,395	69,350
ATTORNEY GENERAL	102,606	95,896	6,710	102,606	109,316
AGRICULTURE	90,231	88,945	1,286	90,231	91,517
INSURANCE	231,293	160,252	71,041	231,293	302,334
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	177,362	214,813	(37,451)	177,362	139,911
EDUCATION	173,783	171,461	2,322	173,783	176,105
HIGHER ED	---	---	---	---	---
HEALTH	748,105	159,533	588,572	748,105	1,336,677
HIGHWAYS	---	---	---	---	---
LABOR	87,819	94,343	(6,524)	87,819	81,295
MENTAL HEALTH	209,101	201,082	8,019	209,101	217,120
NATURAL RESOURCES	543,514	542,296	1,218	543,514	544,732
PUBLIC SAFETY	299,321	256,121	43,200	299,321	342,521
SOCIAL SERVICES	880,309	891,598	(11,289)	880,309	869,020
CORRECTIONS	125,063	125,898	(835)	125,063	124,228
TOTAL	4,362,303	3,669,346	692,957	4,362,303	5,055,260

NOTES: The carry-forward only Includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	413	550	(137)	413	276
JUDICIARY	2,490	3,249	(759)	2,490	1,731
GOVERNOR	14	25	(11)	14	3
LT GOVERNOR	3	5	(2)	3	1
AUDITOR	72	95	(23)	72	49
ATTORNEY GENERAL	256	335	(79)	256	177
AGRICULTURE	313	386	(73)	313	240
INSURANCE	728	784	(56)	728	672
CONSERVATION	1,204	1,641	(437)	1,204	767
ECONOMIC DEVELOPMENT	596	1,223	(627)	596	(31)
EDUCATION	1,598	1,990	(392)	1,598	1,206
HIGHER ED	224	165	59	224	283
HEALTH	1,134	1,437	(303)	1,134	831
HIGHWAYS	4,031	5,393	(1,362)	4,031	2,669
LABOR	449	686	(237)	449	212
MENTAL HEALTH	5,863	7,366	(1,503)	5,863	4,360
NATURAL RESOURCES	1,667	1,559	108	1,667	1,775
PUBLIC SAFETY	44,805	97,147	(52,342)	44,805	(7,537)
SOCIAL SERVICES	5,056	6,481	(1,425)	5,056	3,631
CORRECTIONS	10,627	8,403	2,224	10,627	12,851
TOTAL	81,543	138,920	(57,377)	81,543	24,166

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	25,482	36,913	(11,431)	25,482	14,051
JUDICIARY	1,061,862	1,186,383	(124,521)	1,061,862	937,341
GOVERNOR	36,501	25,324	11,177	36,501	47,678
LT GOVERNOR	---	---	---	---	---
AUDITOR	663	158	505	663	1,168
ATTORNEY GENERAL	19,641	93,338	(73,697)	19,641	(54,056)
AGRICULTURE	42,104	96,169	(54,065)	42,104	(11,961)
INSURANCE	33,015	4,838	28,177	33,015	61,192
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	85,441	126,299	(40,858)	85,441	44,583
EDUCATION	623,986	930,123	(306,137)	623,986	317,849
HIGHER ED	220	556	(336)	220	(116)
HEALTH	130,583	189,738	(59,155)	130,583	71,428
HIGHWAYS	---	---	---	---	---
LABOR	196,937	236,036	(39,099)	196,937	157,838
MENTAL HEALTH	9,472,858	5,456,431	4,016,427	9,472,858	13,489,285
NATURAL RESOURCES	607,420	322,479	284,941	607,420	892,361
PUBLIC SAFETY	1,528,190	1,029,971	498,219	1,528,190	2,026,409
SOCIAL SERVICES	2,480,720	2,282,685	198,035	2,480,720	2,678,755
CORRECTIONS	6,700,042	6,059,506	640,536	6,700,042	7,340,578
TOTAL	23,045,665	18,076,947	4,968,718	23,045,665	28,014,383

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	38,514	35,717	2,797	38,514	41,311
GOVERNOR	43,038	62,040	(19,002)	43,038	24,036
LT GOVERNOR	3,913	7,959	(4,046)	3,913	(133)
AUDITOR	7,173	19,256	(12,083)	7,173	(4,910)
ATTORNEY GENERAL	2,487	6,212	(3,725)	2,487	(1,238)
AGRICULTURE	45,402	46,510	(1,108)	45,402	44,294
INSURANCE	35,213	39,134	(3,921)	35,213	31,292
CONSERVATION	4,727	6,794	(2,067)	4,727	2,660
ECONOMIC DEVELOPMENT	51,474	45,696	5,778	51,474	57,252
EDUCATION	115,461	92,828	22,633	115,461	138,094
HIGHER ED	92,882	66,971	25,911	92,882	118,793
HEALTH	54,775	43,055	11,720	54,775	66,495
HIGHWAYS	64,312	63,050	1,262	64,312	65,574
LABOR	37,129	39,445	(2,316)	37,129	34,813
MENTAL HEALTH	71,526	74,153	(2,627)	71,526	68,899
NATURAL RESOURCES	44,057	60,293	(16,236)	44,057	27,821
PUBLIC SAFETY	106,657	84,325	22,332	106,657	128,989
SOCIAL SERVICES	213,066	179,366	33,700	213,066	246,766
CORRECTIONS	75,357	57,149	18,208	75,357	93,565
TOTAL	1,107,163	1,029,953	77,210	1,107,163	1,184,373

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	25,461	24,080	1,381	25,461	26,842
JUDICIARY	120,465	110,307	10,158	120,465	130,623
GOVERNOR	1,347	1,638	(291)	1,347	1,056
LT GOVERNOR	387	384	3	387	390
AUDITOR	4,337	3,995	342	4,337	4,679
ATTORNEY GENERAL	21,376	20,940	436	21,376	21,812
AGRICULTURE	28,385	34,270	(5,885)	28,385	22,500
INSURANCE	33,246	8,146	25,100	33,246	58,346
CONSERVATION	114,789	121,494	(6,705)	114,789	108,084
ECONOMIC DEVELOPMENT	60,830	75,475	(14,645)	60,830	46,185
EDUCATION	450,815	391,992	58,823	450,815	509,638
HIGHER ED	7,489	6,948	541	7,489	8,030
HEALTH	224,003	221,830	2,173	224,003	226,176
HIGHWAYS	547,488	508,588	38,900	547,488	586,388
LABOR	70,317	67,719	2,598	70,317	72,915
MENTAL HEALTH	292,788	286,435	6,353	292,788	299,141
NATURAL RESOURCES	131,098	126,091	5,007	131,098	136,105
PUBLIC SAFETY	201,986	179,638	22,348	201,986	224,334
SOCIAL SERVICES	435,246	380,779	54,467	435,246	489,713
CORRECTIONS	353,216	351,383	1,833	353,216	355,049
TOTAL	3,125,069	2,922,132	202,937	3,125,069	3,328,006

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,483	26,543	(60)	26,483	26,423
INSURANCE	28,374	12,258	16,116	28,374	44,490
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	85,721	107,488	(21,767)	85,721	63,954
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	169,848	168,272	1,576	169,848	171,424
HIGHWAYS	---	---	---	---	---
LABOR	64,714	78,513	(13,799)	64,714	50,915
MENTAL HEALTH	770,989	780,781	(9,792)	770,989	761,197
NATURAL RESOURCES	157,503	156,926	577	157,503	158,080
PUBLIC SAFETY	231,576	228,146	3,430	231,576	235,006
SOCIAL SERVICES	802,151	813,504	(11,353)	802,151	790,798
CORRECTIONS	1,098,340	1,092,608	5,732	1,098,340	1,104,072
TOTAL	3,435,699	3,465,039	(29,340)	3,435,699	3,406,359

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	6	(6)	---	(6)
LT GOVERNOR	1,539	966	573	1,539	2,112
AUDITOR	1,957	644	1,313	1,957	3,270
ATTORNEY GENERAL	2,287	3,334	(1,047)	2,287	1,240
AGRICULTURE	4,817	6,251	(1,434)	4,817	3,383
INSURANCE	5,850	3,209	2,641	5,850	8,491
CONSERVATION	42,510	49,164	(6,654)	42,510	35,856
ECONOMIC DEVELOPMENT	66,777	58,242	8,535	66,777	75,312
EDUCATION	185,392	181,694	3,698	185,392	189,090
HIGHER ED	26,372	27,867	(1,495)	26,372	24,877
HEALTH	168,487	177,760	(9,273)	168,487	159,214
HIGHWAYS	---	---	---	---	---
LABOR	4,620	3,978	642	4,620	5,262
MENTAL HEALTH	151,500	173,305	(21,805)	151,500	129,695
NATURAL RESOURCES	35,314	35,364	(50)	35,314	35,264
PUBLIC SAFETY	119,864	155,018	(35,154)	119,864	84,710
SOCIAL SERVICES	500,348	327,337	173,011	500,348	673,359
CORRECTIONS	556,544	485,539	71,005	556,544	627,549
TOTAL	1,874,178	1,689,678	184,500	1,874,178	2,058,678

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GENERAL SERVICES	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	7,946	33,111	(25,165)	7,946	(17,219)
JUDICIARY	47,864	52,328	(4,464)	47,864	43,400
GOVERNOR	266	388	(122)	266	144
LT GOVERNOR	66	5,052	(4,986)	66	(4,920)
AUDITOR	1,376	8,871	(7,495)	1,376	(6,119)
ATTORNEY GENERAL	4,662	5,095	(433)	4,662	4,229
AGRICULTURE	5,482	7,840	(2,358)	5,482	3,124
INSURANCE	8,223	15,485	(7,262)	8,223	961
CONSERVATION	23,138	25,188	(2,050)	23,138	21,088
ECONOMIC DEVELOPMENT	11,031	21,610	(10,579)	11,031	452
EDUCATION	30,629	37,380	(6,751)	30,629	23,878
HIGHER ED	810	5,613	(4,803)	810	(3,993)
HEALTH	21,385	36,703	(15,318)	21,385	6,067
HIGHWAYS	77,340	82,766	(5,426)	77,340	71,914
LABOR	8,623	23,047	(14,424)	8,623	(5,801)
MENTAL HEALTH	106,682	111,909	(5,227)	106,682	101,455
NATURAL RESOURCES	23,538	30,173	(6,635)	23,538	16,903
PUBLIC SAFETY	59,650	71,733	(12,083)	59,650	47,567
SOCIAL SERVICES	95,263	98,374	(3,111)	95,263	92,152
CORRECTIONS	126,108	129,393	(3,285)	126,108	122,823
TOTAL	660,082	802,059	(141,977)	660,082	518,105

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TREASURER DISBURSEMENTS	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	1,082	953	129	1,082	1,211
JUDICIARY	5,194	4,446	748	5,194	5,942
GOVERNOR	56	64	(8)	56	48
LT GOVERNOR	16	15	1	16	17
AUDITOR	185	159	26	185	211
ATTORNEY GENERAL	893	813	80	893	973
AGRICULTURE	1,172	1,300	(128)	1,172	1,044
INSURANCE	1,378	318	1,060	1,378	2,438
CONSERVATION	4,761	4,664	97	4,761	4,858
ECONOMIC DEVELOPMENT	2,507	2,898	(391)	2,507	2,116
EDUCATION	18,133	14,596	3,537	18,133	21,670
HIGHER ED	305	261	44	305	349
HEALTH	9,096	8,326	770	9,096	9,866
HIGHWAYS	22,437	19,358	3,079	22,437	25,516
LABOR	2,873	2,572	301	2,873	3,174
MENTAL HEALTH	12,566	11,437	1,129	12,566	13,695
NATURAL RESOURCES	5,412	4,823	589	5,412	6,001
PUBLIC SAFETY	8,565	7,089	1,476	8,565	10,041
SOCIAL SERVICES	37,705	33,328	4,377	37,705	42,082
CORRECTIONS	15,196	14,000	1,196	15,196	16,392
TOTAL	149,532	131,420	18,112	149,532	167,644

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RECORDS MANAGEMENT	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	22,922	19,817	3,105	22,922	26,027
JUDICIARY	563,318	475,221	88,097	563,318	651,415
GOVERNOR	822	1,162	(340)	822	482
LT GOVERNOR	2,316	2,186	130	2,316	2,446
AUDITOR	38,712	30,459	8,253	38,712	46,965
ATTORNEY GENERAL	827,806	654,681	173,125	827,806	1,000,931
AGRICULTURE	14,657	18,883	(4,226)	14,657	10,431
INSURANCE	176,008	167,810	8,198	176,008	184,206
CONSERVATION	5,356	10,184	(4,828)	5,356	528
ECONOMIC DEVELOPMENT	56,604	47,935	8,669	56,604	65,273
EDUCATION	84,685	92,109	(7,424)	84,685	77,261
HIGHER ED	22,987	21,773	1,214	22,987	24,201
HEALTH	253,677	242,060	11,617	253,677	265,294
HIGHWAYS	28,689	34,143	(5,454)	28,689	23,235
LABOR	252,248	241,158	11,090	252,248	263,338
MENTAL HEALTH	132,795	101,895	30,900	132,795	163,695
NATURAL RESOURCES	164,145	148,851	15,294	164,145	179,439
PUBLIC SAFETY	258,098	203,528	54,570	258,098	312,668
SOCIAL SERVICES	638,934	553,798	85,136	638,934	724,070
CORRECTIONS	775,145	633,644	141,501	775,145	916,646
TOTAL	4,319,924	3,701,297	618,627	4,319,924	4,938,551

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SECURITY	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	179,472	158,086	21,386	179,472	200,858
JUDICIARY	25,692	24,295	1,397	25,692	27,089
GOVERNOR	6,045	9,985	(3,940)	6,045	2,105
LT GOVERNOR	2,267	1,997	270	2,267	2,537
AUDITOR	34,005	30,952	3,053	34,005	37,058
ATTORNEY GENERAL	71,033	69,225	1,808	71,033	72,841
AGRICULTURE	40,806	34,612	6,194	40,806	47,000
INSURANCE	63,854	45,262	18,592	63,854	82,446
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	59,320	67,228	(7,908)	59,320	51,412
EDUCATION	119,018	108,830	10,188	119,018	129,206
HIGHER ED	---	---	---	---	---
HEALTH	34,382	24,628	9,754	34,382	44,136
HIGHWAYS	201,008	188,039	12,969	201,008	213,977
LABOR	---	---	---	---	---
MENTAL HEALTH	378	---	378	378	756
NATURAL RESOURCES	151,512	127,800	23,712	151,512	175,224
PUBLIC SAFETY	47,985	33,614	14,371	47,985	62,356
SOCIAL SERVICES	108,816	92,855	15,961	108,816	124,777
CORRECTIONS	---	---	---	---	---
TOTAL	1,145,593	1,017,408	128,185	1,145,593	1,273,778

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REVENUE CASHIER	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	1,232	537	695	1,232	1,927
JUDICIARY	6,924	2,927	3,997	6,924	10,921
GOVERNOR	162	55	107	162	269
LT GOVERNOR	37	12	25	37	62
AUDITOR	257	111	146	257	403
ATTORNEY GENERAL	552	236	316	552	868
AGRICULTURE	500	184	316	500	816
INSURANCE	---	---	---	---	---
CONSERVATION	2,457	1,065	1,392	2,457	3,849
ECONOMIC DEVELOPMENT	781	285	496	781	1,277
EDUCATION	24,974	10,484	14,490	24,974	39,464
HIGHER ED	32,116	13,279	18,837	32,116	50,953
HEALTH	9,112	3,915	5,197	9,112	14,309
HIGHWAYS	8,114	3,633	4,481	8,114	12,595
LABOR	238	313	(75)	238	163
MENTAL HEALTH	22,840	8,978	13,862	22,840	36,702
NATURAL RESOURCES	2,907	1,290	1,617	2,907	4,524
PUBLIC SAFETY	8,854	2,768	6,086	8,854	14,940
SOCIAL SERVICES	57,763	23,549	34,214	57,763	91,977
CORRECTIONS	22,681	9,318	13,363	22,681	36,044
TOTAL	202,501	82,939	119,562	202,501	322,063

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INFORMATION TECHNOLOGY SERVICES	2009 CARRY-FORWARD	2007 ACTUAL	CARRY-FORWARD ADJUSTMENT	2009 ACTUAL	FIXED FY 11
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	60,387	(60,387)	---	(60,387)
LT GOVERNOR	---	9,882	(9,882)	---	(9,882)
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	0	70,269	(70,269)	0	(70,269)